

SAFEQUEST SOLANO  
FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION  
WITH  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED JUNE 30, 2008

04-267

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**CHRISTOPHER CHIME OGBODO**

CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Safequest Solano


I have audited the accompanying statement of financial position of SafeQuest Solano, (a nonprofit organization) as of June 30, 2008, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of SafeQuest Solano's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of SafeQuest Solano, as of June 30, 2008 and the changes in its net assets and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated January 12, 2009 on my consideration of SafeQuest Solano's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulation, contracts and grants agreement and other matters. The purpose of the report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of my audit.

My audit was conducted for the purpose of forming an opinion on the basic financial statements of SafeQuest Solano taken as a whole. The accompanying schedules of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

  
CHRISTOPHER CHIME OGBODO  
Certified Public Accountant

Oakland, California  
January 12, 2009

SAFEQUEST SOLANO  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2008

**ASSETS**

Current Assets	
Cash and Cash Equivalents	\$ 32,280
Grant and Contracts Receivable - Note 3	<u>147,548</u>
Total Current Assets	179,828
 Property and Equipment, net of Depreciation - Note 4	 73,205
 Other Asset Deposits	 <u>6,195</u>
 Total Assets	 <u>\$259,228</u>

**LIABILITIES AND NET ASSETS**

Current Liabilities	
Accounts Payable	\$ 20,028
Accrued Expenses - Note 6	24,028
Deferred Revenue	<u>23,339</u>
Total Current Liabilities	67,395
 Line of Credit - Note 7	 <u>125,000</u>
 Total Liabilities	 192,395

**NET ASSETS**

Unrestricted	<u>66,833</u>
Total Net Assets	<u>66,833</u>
 Total Liabilities and Net Assets	 <u>\$259,228</u>

The accompanying notes are an integral part of these financial statements.

SAFEQUEST SOLANO  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2008

**Revenue, Gains and Other Support**

Contributions	\$ 45,946
In-Kind Contributions	58,242
Program Income	94,967
Fundraising	2,150
Grant Income	<u>747,947</u>
Total	<u>949,252</u>

**Expenses**

Program Services	674,669
Administration	<u>199,172</u>
Total Expenses	<u>873,841</u>
Change in Net Assets	75,411
Equity Adjustment (Note 10)	( 5,000)
Net Assets at Beginning of Year	( <u>3,578</u> )
Net Assets at End of Year	<u>\$ 66,833</u>

The accompanying notes are an integral part of these financial statements.

SAFEQUEST SOLANO  
STATEMENT OF FUNCTIONAL EXPENSES  
PROGRAM AND SUPPORTING SERVICES  
YEAR ENDED JUNE 30, 2008

	<u>Crisis Intervention</u>	<u>Shelter</u>	<u>Total Program Expenses</u>	<u>Adminis- tration</u>	<u>Total</u>
PERSONNEL EXPENSES					
Salaries and Wages	\$142,330	\$169,367	\$311,697	\$127,871	\$439,568
Payroll Taxes	13,309	15,473	28,782	12,683	41,465
Employee Benefits	18,812	16,655	35,467	14,646	50,113
Total Personnel Cost	<u>174,451</u>	<u>201,495</u>	<u>375,946</u>	<u>155,200</u>	<u>531,146</u>
OTHER EXPENSES					
Advertising	801	55	856	-0-	856
Professional Fees	5,149	6,695	11,844	-0-	11,844
Counselors and Consultants	47,729	-0-	47,729	-0-	47,729
Audit Fees	2,144	2,106	4,250	-0-	4,250
Dues and Subscriptions	2,104	931	3,035	-0-	3,035
Education and Training	1,468	1,038	2,506	-0-	2,506
Equipment & Vehicle rental/maint.	4,815	7,441	12,256	-0-	12,256
In-Kind Services	32,177	26,065	58,242	-0-	58,242
Insurance	12,190	10,559	22,749	9,094	31,843
Interest	-0-	-0-	-0-	15,739	15,739
Bank and Payroll Charges	-0-	-0-	-0-	6,611	6,611
Office Supplies	10,335	6,923	17,258	158	17,416
Printing and Postage	1,302	968	2,270	-0-	2,270
Rent	33,064	16,160	49,224	4,426	53,650
Travel	2,162	2,577	4,739	68	4,806
Repairs and Maintenance	168	4,889	5,057	-0-	5,057
Supplies	1,244	9,389	10,633	-0-	10,633
Telephone	10,335	11,372	21,707	805	22,512
Utilities	3,763	12,587	16,350	-0-	16,350
Depreciation	3,742	3,742	7,484	3,744	11,228
Miscellaneous	56	478	534	3,327	3,871
Total Non Personnel	<u>174,748</u>	<u>123,975</u>	<u>298,723</u>	<u>43,972</u>	<u>342,695</u>
TOTAL EXPENSES	<u>\$349,199</u>	<u>\$325,470</u>	<u>\$674,669</u>	<u>\$199,172</u>	<u>\$873,841</u>

The accompanying notes are an integral part of these financial statements.

SAFEQUEST SONALO  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2008

Cash flows from operating activities:

Change in Net Assets \$ 75,411

Adjustments to Reconcile Increase in Net Assets  
to Net Cash Provided by Operating Activities:

Depreciation Expense	11,228
Change in assets and liabilities:	
Grants and contracts receivable	20,196
Employee advances	787
Prepaid insurance	8,818
Bank overdraft	( 1,696)
Accounts payable	( 23,606)
Accrued expenses	( 9,732)
Deferred revenue	( 1,941)
Net Cash Used Operating Activities	<u>79,465</u>

Cash flows from investing activities:

Purchase of fixed assets ( 28,083)

Cash flows from financing activities

Line of credit payment ( 15,000)

Equity adjustment ( 5,000)

Cash Provided by Financing Activities ( 20,000)

Net Cash Increase for the Period 31,382

Cash and Cash Equivalents at Beginning of Year 898

Cash and Cash Equivalents at End of Year \$ 32,280

The accompanying notes are an integral part of these financial statements.

SAFEQUEST SOLANO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008

NOTE 1 - ORGANIZATION AND NATURE OF ACTIVITIES

SafeQuest Solano, (the Agency) is a not-for-profit corporation organized under the laws of the State of California. The Agency operates community-oriented programs to assist victims of rape and domestic violence. Program activities of the Agency are partially funded by local, State and Federal Governments. The Agency operates shelters in Vallejo and Fairfield.

The mission statement of SafeQuest Solano is: "To provide prevention education and to intervene and advocate against relationship violence and sexual assault through a continuance of support services to all who are affected."

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Agency prepares its financial statements using the accrual basis in accordance with generally accepted accounting principles (GAAP). Revenues are recognized in the period in which they are earned. Expenses are recognized in the period in which they are incurred. To insure observance of limitations and restrictions placed on the use of resources available, the Agency maintains its operating accounts by function and program in accordance with the program contracts as prescribed by the "Office of Emergency Services Grantee Handbook"

Basis of Presentation

The Agency reports information regarding its financial position and activities according to three classes of net assets, as applicable: unrestricted net assets; temporarily restricted net assets; and permanently restricted net assets.

Property, Equipment and Depreciation

Donations of property and equipment are recorded as support at estimated fair values. Such donations are reported as unrestricted support unless the donor restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

Absent donor stipulations regarding how long those donated assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired assets are placed in service.

Depreciation of furniture, leasehold improvements and equipment is calculated over the estimated useful lives of the assets on straight-line basis. Depreciation is computed on donated equipment based on estimated fair values when received.

Revenue Recognition

Contributions are recognized as revenue when they are unconditionally communicated. Grants represent contributions if resource providers received no value in exchange for the assets transferred. Contributions are recorded at their fair value as unrestricted support, temporarily restricted support, or permanently restricted support, depending on the absence or existence of donor-imposed restrictions as applicable. When a restriction expires (that is when a stipulated time restriction ends or purpose restriction is accomplished) temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net Assets released from restrictions.



SAFEQUEST SOLANO  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2008

Contributions restricted for the purchase of long-lived assets, are reported as unrestricted support when spent for that purpose. Contributed services are stated at their estimated fair value, if they are ordinarily purchased and are of a specialized nature. A substantial number of volunteers have donated significant time and effort to the Agency's fundraising campaigns and Agency services programs. The dollar values of donated services are not reflected in the financial statements since no objective basis is available to measure the fair value of such services.

Contributions are not recorded at the present value of estimated future cash flows. Accounting principles generally accepted in the United States of America require that contribution be recorded at the present value of the estimated future cash flow. However, the effect of not recording contributions at the present value of estimated future cash flow is not materially different from the result that would have been obtained had the contribution been recorded at the present value of the estimated future cash flows.

Grants and Contracts

Support received under grants and contracts are recorded as public support in the appropriate fund when the related costs are incurred. Grants and contracts receivable represent amounts due for expenditures incurred prior to year end.

Functional Expenses

SafeQuest Solano allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to expenditure classification.

Cash and Cash Equivalents

Cash is defined as cash in demand deposit accounts as well as cash on hand. Not included as cash are funds restricted as to their use, regardless of liquidity. The Agency occasionally maintains cash on deposit at banks in excess of the Federal Deposit Insurance Corporation limit. The Agency has not experienced any losses in such accounts.

Income Taxes

The Agency is a tax exempt organization under Section 501(c) (3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of the contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

SAFEQUEST SOLANO  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2008

NOTE 3. GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable consist of the following:

Calworks - Clients	\$ 6,925
Federal Emergency Management Agency	4,131
Maternal Child Health	55,332
Office of Emergency Services - Domestic violence	32,397
Office of Emergency Services - Sexual Assault	36,585
Rape Prevention Education	12,178
Total	<u>\$147,548</u>

In the opinion of management, substantially all grants and contracts receivable are collectible in full.

NOTE 4. PROPERTY AND EQUIPMENT

Following are the details of property and equipment:

Leasehold Improvements	\$ 70,204
Furniture and Equipment	74,520
Total	144,724
Accumulated Depreciation	71,519
Net Property and Equipment	<u>\$ 73,205</u>

NOTE 5 - ASSETS PURCHASED WITH GOVERNMENT FUNDS

The Agency maintains and uses equipment which was purchased and owned by various government agencies. The total cost of the equipment was \$83,949. This equipment was not capitalized nor depreciated in the financial statements. However, Generally Accepted Accounting Principles require that the fair value of the use of equipment be recorded as contributions and expense in the financial statements. The estimated value of the use of this equipment was \$8,222 for the year ended June 30, 2007. This amount is not recorded as income and expense in these financial statements due to its immateriality.

NOTE 6 ACCRUED LEAVE

As of June 30, 2008, this account consists of:

Vacation credits	\$ 9,099
Vacation leave credits	14,929
	<u>\$ 24,028</u>

NOTE 7 - LINE OF CREDIT

The Agency maintains a variable rate revolving line-of-credit of \$150,000. The line-of-credit is renewable every year and is secured by business assets of the Agency. The loan matured on September 30, 2010 and had a balance of \$125,000 at June 30, 2008.

SAFEQUEST SOLANO  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2008

NOTE 8. FUND RAISING REVENUES

This account consists of revenues from various fund-raising events including a crab feed, tea project, bake sale, etc. The \$2,150 is reported net of applicable expenses.

NOTE 9. LEASE COMMITMENTS

The Agency leases this headquarters facility under a 7-year lease agreement effective July 1, 2005. Facility lease expenses for the year ended June 30, 2008 was \$53,650. Monthly lease payments for the remaining period of the lease are the following:

2009	\$4,589
2010	4,868
2011	5,014

The Agency also has two separate operating lease agreements with financing companies:

	Lease Date	Monthly Payment
Copier	06/29/05	\$265
Telephone	10/27/04	389

NOTE 10. EQUITY ADJUSTMENT

Solano SafeQuest returned the Kaiser Permanent Vallejo grant the amount of \$5,000 to Community Advocates Against Family Violence. This money was deposited in the bank account of the agency for safekeeping until a survey project was initiated, however, the implementation of the project was delayed.

NOTE 11. CONCENTRATION OF RISK

A significant portion of the Agency's revenue is provided by the State of California. Fees are determined by the state based on costs. However, fees increases may not be authorized though they are appropriate. Delays by the government in approving the annual budget may require the Agency to use its line-of-credit and incur additional costs of borrowing.

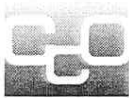
In addition, the Agency is dependent on government support to administer its programs. The Agency's operations could be significantly impacted if such support diminishes.

SUPPLEMENTARY INFORMATION

SAFEQUEST SOLANO  
SCHEDULE OF AWARDS  
FOR THE YEAR ENDED JUNE 30, 2008

<u>Program Name</u>	<u>Federal Catalog Number</u>	<u>Program or Award Amount</u>	<u>Cash Match</u>	<u>Revenue Recognized</u>	<u>Federal Expenditures</u>
Federal					
Sexual Assault Program	RC 07-181438	173,660	31,798	205,458	205,458 ✓
DV Education, Intervention, Shelter and Ad	DV 07-071438	\$182,451	\$39,497	\$185,587	\$185,587 ✓
Material, Child Adolescent Health	05-45067	221,329	-0-	221,329	221,329
California Work Opportunity And Responsibility to Kids	383-08	55,945	-0-	55,945	55,945
Community Development Block Grant		28,083	-0-	28,083	28,083
Federal Emergency Management Agency		13,500	-0-	13,500	13,500 ✓
Rape Prevention Education		54,752	-0-	52,978	52,978
Other Awards:					
Kaiser		25,000	-0-	4,087	4,087
Blue Shield		5,000	-0-	2,574	2,574

762,880



**CHRISTOPHER CHIME OGBODO**

CERTIFIED PUBLIC ACCOUNTANT

REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors  
Safequest Solano

I have audited the financial statement of SafeQuest Solano, Inc. (a nonprofit organization) as of and for the year ended June 30, 2008 and have issued my report thereon dated January 12, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered SafeQuest Solano's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the SafeQuest Solano's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether SafeQuest Solano's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards

I noted no matters that I reported to management of SafeQuest Solano in a separate letter.

This report is intended solely for the information and use of the audit committee, board of directors, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



CHRISTOPHER CHIME OGBODO  
Certified Public Accountant

Oakland, California  
January 12, 2009

*Management  
not included*

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Compliance

I have audited the compliance of SafeQuest Solano's (a nonprofit corporation) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. SafeQuest Solano's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of SafeQuest Solano's management. My responsibility is to express an opinion on SafeQuest Solano's compliance based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining on a test basis, evidence about SafeQuest Solano's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on SafeQuest Solano's compliance with those requirements.

In my Opinion, SafeQuest Solano complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control Over Compliance

The management of SafeQuest Solano is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered SafeQuest Solano's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of SafeQuest Solano's internal Control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.



REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, board of directors, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



CHRISTOPHER CHIME OGBODO  
Certified Public Accountant

Oakland, California  
January 12, 2009

SAFEQUEST SOLANO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2008

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statement of SafeQuest Solano.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of SafeQuest Solano were discovered during the audit
4. No material weaknesses were identified during the audit of the major federal award program.
5. The auditor's report on compliance for the major federal award programs for SafeQuest Solano expresses an unqualified opinion.
6. The programs tested as major programs are identified as follows;

Federal CFDA Number	Name of Federal Program
07-071438	DV Education, Intervention, Shelter and Ad
07-181438	Sexual Assault Program

7. The dollar threshold used to distinguish between Type A and Type B program was \$500,000.
8. SafeQuest Solano qualify as a low-risk auditee under OMB Circular A-133 Section 530.

CY Findings Ø